

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2011

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUL 11 2012

TABLE OF CONTENTS

Independent Accountant's Review Report	1
<u>BASIC FINANCIAL STATEMENTS</u>	
<u>Government-wide Financial Statements (GWFS)</u>	
Statement of Net Assets	2
Statement of Activities	3
<u>Fund Financial Statements</u>	
General Fund -	
Balance Sheet	4
Reconciliation of the Governmental Fund's Balance Sheet to the Statement of Net Assets	5
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund	6-7
Reconciliation of the Statement of Revenues, Expenditures, and Changes in the Fund Balance of the Governmental Fund to the Statement of Activities	8
Agency Fund - Balance Sheet	9
Notes to Financial Statements	10-18
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
Budgetary Comparison Schedule - General Fund Budget and Actual	19
<u>OTHER SUPPLEMENTARY INFORMATION</u>	
Independent Accountant's Report on Applying Agreed-Upon Procedures	20-22
Louisiana Attestation Questionnaire	23-24
Schedule of Current Year Findings	25
Schedule of Prior Year Findings	26

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Harold Dupre, CPA
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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To Opelousas City Marshal
Opelousas, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and each major fund, of the Opelousas City Marshal, as of and for the year ended December 31, 2011, which collectively comprise the Opelousas City Marshal's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the Opelousas City Marshal. A review is substantially less in scope than an audit, the object of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

The management of the Opelousas City Marshal is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated June 19, 2012, on the results of our agreed-upon procedures.

Our review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements for them to be in conformity with accounting principles generally accepted in the United States of America. The budgetary comparison information on page 19 is presented for purposes of additional analysis. Such information, although not a required part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The supplementary information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but it has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on such supplementary information.

Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements.

John S. Dowling & Company
Opelousas, Louisiana
June 19, 2012

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
STATEMENT OF NET ASSETS
DECEMBER 31, 2011

GOVERNMENTAL ACTIVITIES

ASSETS

Cash	\$ 6,150
Certificates of deposit	59,894
Due from Garnishment Account	87,778
Receivables	13,279
Capital assets, net	69,854
<u>Total assets</u>	<u>236,955</u>

LIABILITIES

Accounts payable	3,477
Payroll taxes payable	2,352
<u>Total liabilities</u>	<u>5,829</u>

NET ASSETS

Invested in capital assets, net of related debt	69,854
Unrestricted	161,272
<u>Total net assets</u>	<u>231,126</u>

See accompanying notes and independent accountant's review report.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2011

Activities	Expenses	Program Revenues		Net (Expenses) Revenues and Change in Net Assets Governmental Activities
		Charges for Services	Operating Grants and Contributions	
Governmental Activities				
General government	\$ 181,370	\$ 135,710	\$ 51,102	\$ 5,442
Interest expense	5	-	-	(5)
<u>Total governmental activities</u>	<u>181,375</u>	<u>135,710</u>	<u>51,102</u>	<u>5,437</u>
General revenues				823
Interest income				2,228
Miscellaneous				(4,609)
Loss on abandonment of assets				(1,558)
<u>Total governmental revenues</u>				<u>3,879</u>
Change in net assets				<u>227,247</u>
Net assets, January 1, 2011				<u>231,126</u>
Net assets, December 31, 2011				

See accompanying notes and independent accountant's review report.

FUND FINANCIAL STATEMENTS

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
BALANCE SHEET
DECEMBER 31, 2011

GOVERNMENTAL
FUND TYPE
GENERAL

ASSETS

Cash	\$ 6,150
Certificates of deposit	59,894
Due from Garnishment Account	87,778
Receivables	<u>13,279</u>
 <u>Total assets</u>	 <u>167,101</u>

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	3,477
Payroll taxes payable	<u>2,352</u>
<u>Total liabilities</u>	<u>5,829</u>

FUND BALANCE

Fund balance - unassigned	<u>161,272</u>
<u>Total fund balance</u>	<u>161,272</u>
 <u>Total liabilities and fund balance</u>	 <u>167,101</u>

See accompanying notes and independent accountant's review report.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUND'S BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2011

Total fund balance for the governmental fund at December 31, 2011		\$ 161,272
Cost of capital assets at December 31, 2011	\$ 116,466	
Less: Accumulated depreciation as of December 31, 2011	<u>(46,612)</u>	<u>69,854</u>
Net assets at December 31, 2011		<u>231,126</u>

See accompanying notes and independent accountant's review report.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2011

REVENUES

Fines and forfeitures	
Fines	\$ 104,696
Subpoenas	3,360
Bonds collected	3,556
Bond forfeiture income	293
Garnishment revenue	23,805
Intergovernmental	
Salary reimbursements	15,600
Juvenile mileage	204
Parish government reimbursements	26,087
City of Opelousas	4,211
State grants	5,000
Interest income	823
Insurance reimbursement	2,123
Other	
Miscellaneous	105
<u>Total revenues</u>	<u>189,863</u>

EXPENDITURES

Current operating	
Salaries	113,310
Payroll taxes	9,551
Auto repairs and maintenance	13,853
Insurance	9,768
Office supplies	2,980
Equipment repairs and maintenance	1,319
Uniforms	4,082
Dues and conventions	810
Police supplies	339
Accounting	5,324
Computer cost	2,286
Travel and meetings	676
Telephone	6,629
Miscellaneous	273
Interest	8
Debt service	
Principal	1,620
Interest	5
Capital outlay	12,920
<u>Total expenditures</u>	<u>185,751</u>

Continued on next page.

See accompanying notes and independent accountant's review report.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPE - GENERAL FUND (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2011

<u>NET CHANGE IN FUND BALANCE</u>	\$ 4,112
<u>FUND BALANCE, beginning of year</u>	<u>157,160</u>
<u>FUND BALANCE, end of year</u>	<u><u>161,272</u></u>

See accompanying notes and independent accountant's review report.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN THE FUND BALANCE OF THE GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2011

Total net change in the fund balance for the year ended December 31, 2011 per Statement of Revenues, Expenditures, and Changes in Fund Balance		\$ 4,112
Capital outlay which is considered an expenditure on Statement of Revenues, Expenditures, and Changes in Fund Balance	\$ 12,920	
Depreciation expense for the year ended December 31, 2011	<u>(10,164)</u>	2,756
Loss on abandonment of assets		(4,609)
Debt service principal retirement considered as an expenditure on Statement of Revenues, Expenditures, and Changes in Fund Balance		<u>1,620</u>
Total change in net assets for the year ended December 31, 2011 per Statement of Activities		<u><u>3,879</u></u>

See accompanying notes and independent accountant's review report.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
AGENCY FUND
BALANCE SHEET
DECEMBER 31, 2011

FIDUCIARY
FUND TYPE
GARNISHMENT FUND

ASSETS

Cash	\$ 25,532
Certificate of deposit	<u>62,246</u>
<u>Total assets</u>	<u>87,778</u>

LIABILITIES

Due to General Fund	<u>87,778</u>
<u>Total liabilities</u>	<u>87,778</u>

See accompanying notes and independent accountant's review report.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of certain significant accounting policies and practices.

A. The Reporting Entity

As the governing authority for the City of Opelousas, for reporting purposes, the City of Opelousas, Louisiana is the financial reporting entity. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature or significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the primary government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the primary government to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.
2. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the criteria described above, the Opelousas City Marshal is a primary government due to the following:

1. The Marshal is an independently elected official.
2. The Marshal is fiscally independent of the City of Opelousas.
3. The Marshal is legally separate from the City of Opelousas.

The accompanying basic financial statements present information only on the funds maintained by the City Marshal and do not present information on the City of Opelousas, or the other governmental units that comprise that reporting entity.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation

Government-wide Financial Statements (GWFS). The Statement of Net Assets and the Statement of Activities display information on all of the nonfiduciary activities of Opelousas City Marshal, as a whole. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements. The City Marshal uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the City Marshal are classified as governmental funds. Governmental funds account for the City Marshal's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. The Governmental Fund of the City Marshal includes:

The General Fund is the general operating fund of the Opelousas City Marshal. It is used to account for all financial resources except those required to be accounted for in other funds.

The Agency Fund type is used to account for assets held by a government in a trustee or agent capacity for others. Agency funds generally serve as clearing accounts. The Marshal's Agency Fund is as follows:

The Agency Fund is the Garnishment Fund of the Opelousas City Marshal. It is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Assets and the Statement of Activities, governmental activities are presented using the economic resources measurement focus as defined in item "b" below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

- a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on the balance sheet. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary fund utilizes an "economic resources" measurement focus. The accounting objective of this measurement focus is the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net assets.

D. Basis of Accounting

In the government-wide Statement of Net Assets and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

Revenues

Fines and reimbursements are recorded when they become susceptible to accrual. Miscellaneous revenues are recorded when received.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting. Expenditures are recorded when the related fund liability is incurred.

Expenditures for insurance and similar services, which extend over more than one accounting period, are accounted for as expenditures in the period of acquisition.

Purchases of operating supplies are regarded as expenditures at the time purchased and inventories of such supplies (if any) are not recorded as assets at the close of year-end unless significant.

The City Marshal does not employ the encumbrance system of accounting.

E. Cash and Investments

Louisiana statutes authorize the City Marshal to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment.

F. Accounts Receivable

The accounts receivable account represents fines receivable, salary reimbursement, juvenile mileage, subpoenas receivable, restitution receivable and bond forfeitures receivable.

The fines receivable amount represents fines collected by the Opelousas City Court for the prior year but not remitted to the City Marshal until the current year.

The salary reimbursement receivable represents the amount the City Marshal is reimbursed each month for salaries. The reimbursement is usually received during the month the expense is incurred.

The juvenile mileage receivables are reimbursements by the Opelousas City Court for costs incurred by the City Marshal's employees. Each month a mileage recap is sent to Opelousas City Court for the reimbursement which is made in the following month.

The subpoena receivable represents the amount collected by the Opelousas City Court for the prior year but not remitted to the City Marshal until the current year.

The restitution receivable represents reimbursements by an individual for costs incurred by the City Marshal's office for transfer of a suspect.

The bond forfeiture receivable represents amounts collected by the Opelousas City Court, mainly from bonding agencies, when defendants fail to appear in court.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Capital Assets

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Equipment	10-20 years
Autos	10-20 years

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Construction period interest is capitalized if material amounts of interest resulting from borrowings in the course of the construction of fixed assets is incurred. No interest was capitalized for the year ended December 31, 2011.

H. Budget

The City Marshal adopts a budget at the beginning of each year on a basis consistent with generally accepted accounting principles (GAAP). If necessary, the budget is amended.

I. Annual Sick Leave

All annual leave accumulated in 2011 was converted to sick leave on December 31, 2011. Sick leave is paid upon retirement or death, up to a maximum of 240 hours at a rate computed by taking the current monthly salary provided by the Opelousas City Marshal, and dividing that amount by 160 hours. Accrued compensated absences are not material at December 31, 2011 and thus are not recorded in these financial statements.

J. Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in three components:

1. Invested in capital assets, net of related debt - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net assets - Consists of net assets with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted net assets - All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Equity Classifications (Continued)

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. Proprietary fund equity is classified the same as in the government-wide statements.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

1. **Restricted fund balance** – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions for enabling legislation.
2. **Committed fund balance** – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Board of Directors – the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Board of Directors removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
3. **Assigned fund balance** – This classification reflects the amounts constrained by the City Marshal's "intent" to be used for specific purposes, but are neither restricted nor committed. The Board of Directors have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
4. **Unassigned fund balance** – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the City Marshal's policy to use externally restricted resources first, then unrestricted resources – committed, assigned and unassigned – in order as needed.

K. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE (2) - CASH AND CERTIFICATES OF DEPOSIT

Cash consists of two demand deposit accounts in the General Fund and one demand deposit account in the Garnishment Agency Fund. At year-end, the carrying amount of the City Marshal's cash accounts was \$31,682. The bank balance of cash was \$49,722. The cash was covered by federal depository insurance.

The carrying amount and the bank balance of certificates of deposit at year-end were \$122,140. The bank balance was covered by federal depository insurance.

NOTE (3) - ACCOUNTS RECEIVABLE

Receivables at December 31, 2011 consist of the following:

Fines	\$ 11,371
Salary reimbursement	1,600
Miscellaneous	<u>308</u>
Total	<u><u>13,279</u></u>

NOTE (4) - CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets is as follows:

	<u>Balance</u> <u>1/1/2011</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>12/31/2011</u>
Governmental Activities				
Automobiles	\$ 86,929	\$ -	\$ 17,980	\$ 68,949
Equipment	44,524	12,920	9,927	47,517
Totals	<u>131,453</u>	<u>12,920</u>	<u>27,907</u>	<u>116,466</u>
Less accumulated depreciation				
Autos	37,291	8,895	13,882	30,304
Equipment	22,455	3,269	9,416	16,308
Total accumulated depreciation	<u>59,746</u>	<u>10,164</u>	<u>23,298</u>	<u>46,612</u>
Capital assets, net	<u><u>71,707</u></u>	<u><u>2,756</u></u>	<u><u>4,609</u></u>	<u><u>69,854</u></u>

Depreciation expense for the year ended december 31, 2011 amounted to \$10,164

The land and building in which the Opelousas City Marshal operates, are provided by and currently owned by the City of Opelousas, Louisiana.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE (5) - ON-BEHALF PAYMENTS

Employees of the Opelousas City Marshal's office received salaries and fringe benefits from various agencies and are not included in the financial statements. The following is a summary of these on-behalf payments:

Opelousas City Court	
Fees for serving papers	\$ 17,223
State of Louisiana	
State supplemental pay	18,000

The cost of some expenditures for the operation of the Opelousas City Marshal's office are paid by the City of Opelousas and are not included in the financial statements. They are as follows:

Salaries	\$ 142,121
Fringe benefits	51,881
Vehicle expenses	4,249
Telephone, postage, office supplies	3,052
Computer costs	51

NOTE (6) - INTERFUND RECEIVABLES AND PAYABLES

During the course of operations, transactions occur between funds that may result in amounts owed between funds. Those related goods and services type transactions are classified as "due to and from other funds" in the fund financial statements. In the government-wide financial statements, interfund receivables and payables are eliminated within the governmental activities. All of these accounts are expected to be repaid within one year from the date of the financial statements.

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 87,778	\$ -
Garnishment Fund	-	87,778
	<u>87,778</u>	<u>87,778</u>

NOTE (7) - OPERATING LEASES

On December 28, 2007, City Court, along with the City Marshal's office, entered into a new operating lease for a telephone system. The operating lease is for 60 months with monthly payments of \$300 from City Court and \$222 from the Marshal's office. At the end of the lease, City Court does not have the option to purchase the equipment, but may upgrade the equipment and/or renew the lease.

Telephone rental expense for 2011 was \$2,672.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE (8) - SUBSEQUENT EVENTS

Subsequent events were evaluated through June 19, 2012, which is the date the financial statements were available to be issued. As of June 19, 2012, there were no subsequent events noted.

NOTE (9) - OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The Opelousas City Marshal does not provide any post-employment benefits to retirees and therefore is not required to report under GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions.

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

	ORIGINAL BUDGET	AMENDED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Fines and forfeitures				
Fines	\$ 120,000	\$ 90,000	\$ 104,696	\$ 14,696
Subpoenas	3,500	3,000	3,360	360
Bonds collected	3,500	3,000	3,556	556
Bond forfeitures income	-	-	293	293
Garnishment revenue	20,000	15,000	23,805	8,805
Civil fees	-	-	-	-
Intergovernmental				
Salary reimbursements	14,000	14,000	15,600	1,600
Juvenile and citation mileage	400	75	204	129
Parish government reimbursements	25,600	25,000	26,087	1,087
City of Opelousas	12,634	4,000	4,211	211
State grants	5,000	5,000	5,000	-
Interest income	1,200	1,000	823	(177)
Car sales	1,000	-	-	-
Insurance reimbursement	1,500	2,000	2,123	123
Other				
Miscellaneous	100	4,500	105	(4,395)
Total revenues	208,434	166,575	189,663	23,288
EXPENDITURES				
Current operating				
Salaries	140,000	120,000	113,310	6,690
Payroll taxes	12,000	12,000	9,551	2,449
Auto repairs and maintenance	9,500	14,000	13,853	147
Insurance	10,000	10,000	9,768	232
Office supplies	3,500	3,000	2,980	20
Advertising	100	-	-	-
Uniforms	2,000	4,500	4,082	418
Dues and conventions	500	1,200	810	390
Equipment repairs and maintenance	1,300	1,300	1,319	(19)
Police supplies	2,000	500	339	161
Accounting	5,000	5,500	5,324	176
Computer costs	3,000	2,500	2,286	214
Travel and meetings	1,000	500	676	(176)
Telephone	3,800	6,500	6,629	(129)
Workers' compensation insurance	6,000	-	-	-
Automobile lease	2,000	2,000	-	2,000
Interest	-	-	6	(6)
Miscellaneous	3,300	300	273	27
Debt service				
Principal	-	-	1,620	(1,620)
Interest	-	-	5	(5)
Capital outlay	20,000	500	12,920	(12,420)
Total expenditures	224,800	184,300	185,751	(1,451)
OTHER FINANCING SOURCES				
Proceeds from sale of asset	-	-	-	-
Total other financing sources	-	-	-	-
NET CHANGE IN FUND BALANCE	(16,366)	(17,725)	4,112	21,837
FUND BALANCE, beginning of year			157,160	
FUND BALANCE, end of year			161,272	

Chizal S. Fontenot, CPA
 James L. Nicholson, Jr., CPA
 G. Kenneth Pavy, II, CPA
 Michael A. Roy, CPA
 Lisa Trouille Manuel, CPA
 Dana D. Quebedeaux, CPA



JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
 1904-1984
 John Newton Stout, CPA
 1938-2005

Retired

Harold Dupre, CPA
 1996
 Dwight Ledoux, CPA
 1998
 Joel Lanclos, Jr., CPA
 2003
 Russell J. Stelly, CPA
 2005

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Opelousas City Marshal
 Opelousas, Louisiana

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of Opelousas City Marshal and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Opelousas City Marshal's compliance with certain laws and regulations during the year ended December 31, 2011 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$30,000 or public works exceeding \$150,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$30,000 or public works exceeding \$150,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

To the Opelousas City Marshal
Page 2

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and the amended budget.

6. Trace the budget adoption and amendments to the minute book.

The Marshal is an independently elected official and as such does not have minutes. The original budget was adopted by the Marshal in December, 2010 and the amended budget was adopted in September, 2011.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Budgeted revenues for the year did not exceed actual revenues by more than 5%. Actual expenditures did not exceed budgeted expenditures by more than 5%.

Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

The payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated proper approval according to the Marshal's current policy.

To the Opelousas City Marshal
Page 3

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Marshal is an independently elected official and as such does not have meetings.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Opelousas City Marshal and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

John S. Rowling & Company
Opelousas, Louisiana
June 19, 2012

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

12/15/11 (Date Transmitted)

John S. Dawling & Company
Po Box 1549
Opelousas, LA 70571-1549 (Auditors)

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.
Yes ☒ No ☐

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.
Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.
Yes ☒ No ☐

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-16), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.
Yes ☒ No ☐

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.
Yes ☒ No ☐

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:483 where applicable.
Yes ☒ No ☐

We have had our financial statements reviewed in accordance with R.S. 24:513.
Yes ☒ No ☐

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R. S. 42:1 through 42:13.

Yes ☒ No ☐

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes ☒ No ☐

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-129.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance that may occur subsequent to the issuance of your report.

Date 12-15-11 Secretary [Signature]
 Date 12-15-11 Treasurer [Signature]
 Date _____ President _____

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
SCHEDULE OF CURRENT YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2011

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

No findings.

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

No findings.

OPELOUSAS CITY MARSHAL
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2011

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

No findings.

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

No findings.